

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**CERTIFICATE FOR THE RESALE OF SERVICES  
BY A LICENSED INTERMEDIARY**

(PLEASE PRINT OR TYPE)

**Note:** If the transaction does not qualify for the  $\frac{1}{2}\%$  intermediary services rate, please see Form G-82 for the phased-in wholesale rate.

To \_\_\_\_\_  
(Name of Service Provider)

\_\_\_\_\_  
(Address of Service Provider)

\_\_\_\_\_  
(Date of this Certificate)

\_\_\_\_\_  
(City) (State) (ZIP Code)

The undersigned hereby certifies:

- That the Intermediary is the holder of Hawaii G.E./Use Identification No. \_\_\_\_\_ under the General Excise Tax Law and subject to the taxing jurisdiction of the State;
- That the Intermediary is engaged in a service business\* (*Please describe*):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_;
- That this Certificate, until revoked by notice in writing, shall apply to all services which the Service Provider named above provides to the Intermediary except those services which the Intermediary specifies by notice in writing that this Certificate does not apply;
- That there is a direct flow of the services from the Service Provider, through the Intermediary (or Intermediaries), to the Customer without being altered, used or otherwise consumed by the Intermediary;
- That the Intermediary will pay the appropriate general excise tax on all the gross income received from the Intermediary's customer; AND
- Further certifies to the foregoing as Intermediary or as an authorized agent or representative of the named Intermediary under the penalties set forth in section 231-36, Hawaii Revised Statutes.

\_\_\_\_\_  
Name of Intermediary

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Address of Intermediary

\_\_\_\_\_  
Print Name of Signatory

\_\_\_\_\_  
City State Zip Code

\_\_\_\_\_  
Title (Owner, Partner or Member, Officer, or Duly Authorized Agent) Date

*Service Provider should retain this Certificate for Service Provider's files. Do NOT send to the Department of Taxation.  
Transactions are subject to audit by the Department of Taxation.*

\* Service business is defined to mean "all activities engaged in for other persons for a consideration which involve the rendering of a service, including professional and transportation services, as distinguished from the sale of tangible personal property or the production and sale of tangible personal property." A service business DOES NOT include contracting, sales representatives receiving commissions, rentals, or where the income subject to the general excise tax is received from intangible rights, such as royalties, licenses, and access fees.